§ 1009). The words "Secretary concerned" are substituted for "head of the department concerned." The words "or his designee" are supplied on authority of 50 App. U.S.C. 1009(a) which is codified in part in revised section 556(a) of this chapter. The words "departments and agencies of the United States" are substituted for "departments of the Government" in view of the definition of "department" in 50 App. U.S.C. 1001(b). The words "This subsection does not entitle" are substituted for "*Provided*, That nothing in this section shall be construed as conferring . . . any right".

AMENDMENTS

1996—Subsec. (a). Pub. L. 104–106, § 569(c)(4)(A), inserted concluding provisions.

Subsec. (b). Pub. L. 104–106, § 569(c)(4)(B), inserted ", in a case to which section 555 of this title applies," after "When the Secretary concerned".

Subsec. (h). Pub. L. 104–106, § 569(c)(4)(C), substituted "determining pay" for "determining status" and inserted "in a case to which section 555 of this title applies" after "designee, under this section".

§ 557. Settlement of accounts

(a) The Secretary concerned, or his designee, may settle the account of—

(1) a member of a uniformed service for whose account payments have been made under sections 552, 553, and 555 of this title; and

(2) a survivor of a casualty to a ship, station, or military installation which results in the loss or destruction of disbursing records.

That settlement is conclusive on the accounting officers of the United States in settling the accounts of disbursing officers.

(b) Payment or settlement of an account made pursuant to a report, determination, or finding of death may not be recovered or reopened because of a later report or determination which fixes a date of death. However, an account shall be reopened and settled on the basis of a date of death so fixed which is later than that used as a basis for earlier settlements.

(c) In the settlement of his accounts, a disbursing officer is entitled, if there is no fraud or criminality by him, to credit for an erroneous payment or overpayment he made in carrying out this chapter, except section 558 of this title. Unless there is fraud or criminality by him, recovery may not be made from a civilian officer or employee or a member of a uniformed service who authorizes a payment under this chapter, except section 558 of this title.

(Added Pub. L. 89–554, § 5(b), Sept. 6, 1966, 80 Stat. 630; amended Pub. L. 99–145, title XIII, § 1303(b)(11), Nov. 8, 1985, 99 Stat. 741.)

HISTORICAL AND REVISION NOTES

Revised section	Source (U.S. Code)	Source (Statutes at Large)
557(a)	50 App. 1011.	Mar. 7, 1942, ch. 166, § 11, 56 Stat. 146.
557(b)	50 App. 1009(a) (5th sentence).	Mar. 7, 1942, ch. 166, § 9(a) (5th and last sentences); added July 1, 1944, ch. 371, § 5, 58 Stat. 680; Aug. 29, 1957, Pub. L. 85–217, § 1(c), 71 Stat. 492.
557(c)	50 App. 1009(a) (last sentence).	

Only that portion of the source law which is applicable to members of the uniformed services and their dependents is codified in this section.

In subsection (a), the words "Secretary concerned, or his designee," are substituted for "head of the department concerned, or such person as he may designate,". The words "a member of a uniformed service" are substituted for "persons". The words "United States" are substituted for "Government".

In subsection (c), the words "in carrying out this chapter, except section 558" are substituted for "in carrying out the provisions of this Act, except sections 13, 16, 17, and 18", since sections 16 and 17 are scheduled for repeal (see Table II) and section 18 was previously repealed. The words "under this chapter, except section 558" are substituted for "under such provisions" for the reasons stated in the preceding sentence.

AMENDMENTS

1985—Subsec. (c). Pub. L. 99–145 inserted "of this title" after "558" in two places.

§ 558. Income tax deferment

Notwithstanding any other provision of law, a Federal income tax return of, or the payment of a Federal income tax by, a member of a uniformed service who, at the time the return or payment would otherwise become due, is in a missing status, does not become due until the earlier of the following dates—

(1) the fifteenth day of the third month in which he ceased (except by reason of death or incompetency) being in a missing status, unless before the end of that fifteenth day he is again in a missing status; or

(2) the fifteenth day of the third month after the month in which an executor, administrator, or conservator of the estate of the taxpayer is appointed.

That due date is prescribed subject to the power of the Secretary of the Treasury or his delegate to extend the time for filing the return or paying the tax, as in other cases, and to assess and collect the tax as provided by sections 6851, 6861, and 6871 of the Internal Revenue Code of 1986 in cases in which the assessment or collection is jeopardized and in cases of bankruptcy or receivership.

(Added Pub. L. 89–554, § 5(b), Sept. 6, 1966, 80 Stat. 631; amended Pub. L. 96–513, title V, § 516(16), Dec. 12, 1980, 94 Stat. 2939; Pub. L. 100–26, § 8(c), Apr. 21, 1987, 101 Stat. 285.)

HISTORICAL AND REVISION NOTES

Revised section	Source (U.S. Code)	Source (Statutes at Large)
558	50 App. 1013.	Mar. 7, 1942, ch. 166, § 13, 56 Stat. 146; Aug. 8, 1947, ch. 515, § 6, 61 Stat. 918; Aug. 14, 1964, Pub. L. 88–428, § 1(9), 78 Stat. 437.

Only that portion of the source law which is applicable to members of the uniformed services and their dependents is codified in this section.

The words "in the case of any taxable year beginning after December 31, 1940" are omitted as unnecessary.

The words "as defined in section 101(3) and (23) of title 37, United States Code" are omitted as unnecessary since the revised section is codified in title 37. The words "in a missing status" are substituted for "absent from his duty station under the conditions specified in section 2 of the Act" to conform to the definition in revised section 551(3) of this chapter and in view of the provisions of revised section 552 establishing the entitlement of a member in a missing status to receive pay